

## **General Fund**

### **Summaries of Revenues and Expenditures**

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund as restricted funds. Its primary revenue base is from property tax revenues, though there are a variety of general revenues that support the operation of City programs and services.

# Proposed FY05 Budget: General Fund

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## FY01-FY05 REVENUES

REVENUE SOURCES	FY01 Actual	FY02 Actual	FY03 Actual	FY04 Est Actual	FY05 Projected
Net Assessable Base	\$766,652,620	\$815,585,486	\$870,028,651	\$928,230,279	\$1,032,468,640
Tax Rate	\$0.642	\$0.642	\$0.660	\$0.660	\$0.660
Taxes & Utility Fees	\$7,475,316	\$7,952,305	\$8,115,007	\$8,353,264	\$9,230,984
- Local Taxes	\$5,578,483	\$6,014,098	\$6,254,277	\$6,676,878	\$7,394,198
- State Shared Taxes	\$1,896,833	\$1,938,207	\$1,860,730	\$1,676,386	\$1,836,786
Licenses & Permits	\$52,683	\$29,233	\$30,686	\$61,000	\$46,000
Fines & Forfeitures	\$65,199	\$70,948	\$130,455	\$108,500	\$162,500
Use of Money & Property	\$316,720	\$179,241	\$174,989	*Included in Misc.	*Included in Misc.
Charges for Services	\$524,653	\$479,746	\$569,734	\$569,885	\$621,500
Intergovernmental	\$3,124,157	\$2,992,933	\$3,403,661	\$3,499,990	\$3,927,280
- State Funds	\$426,650	\$424,974	\$376,534	\$434,489	\$397,033
- Montgomery County	\$2,697,507	\$2,567,959	\$3,021,927	\$3,065,501	\$3,530,247
Miscellaneous	\$168,259	\$150,470	\$652,055	\$319,065	\$227,333
TOTAL REVENUES	\$11,726,987	\$11,854,876	\$13,076,587	\$12,911,704	\$14,215,597
Other Financing Sources	\$0	\$1,984,421	\$380,000	\$19,475	\$0
Appropriated Surplus			\$782,700	\$1,496,599	\$667,589
TOTAL	\$11,726,987	\$13,839,297	\$14,239,287	\$14,427,778	\$14,883,186

**Tax Levies and Other Revenues  
Descriptions and Legal Authority**

Refer to the City's "Revenue Handbook" for detailed descriptions of each revenue source and the corresponding legal citation, explanation of formula, collection schedule and contact person/department with more information regarding the source. (Exhibit 2)

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## Revenue Budget Worksheet

Account	Title	FY03 Budget	FY04 Budget	FY04 Estimated Actual	FY05 Projected
3011	Gen. Fund Mont. Co.	5,717,267	6,088,503	6,119,000	6,814,293
<b>Total</b>	<b>Real Property</b>	<b>\$5,717,267.00</b>	<b>\$6,088,503.00</b>	<b>\$6,119,000.00</b>	<b>\$6,814,293.00</b>
3020	General Fund Personal Property	292,140	333,373	350,000	380,000
3030	General Fund RR & Public Utility	196,794	200,000	174,838	167,805
3040	General Fund Pen. & Interest	30,000	35,000	32,000	32,000
3050	General Fund Admission & Amusement	100	100	39	100
3060	General Fund Addition & Abatement	0	0	1,001	0
<b>Total</b>	<b>Taxes Local</b>	<b>\$6,236,301.00</b>	<b>\$6,656,976.00</b>	<b>\$6,676,878.00</b>	<b>\$7,394,198.00</b>
3120	General Fund Highway	418,253	287,000	311,386	355,786
3130	General Fund Income	1,499,000	1,365,000	1,365,000	1,481,000
<b>Total</b>	<b>Taxes-State Shared</b>	<b>\$1,917,253.00</b>	<b>\$1,652,000.00</b>	<b>\$1,676,386.00</b>	<b>\$1,836,786.00</b>
3220	General Fund Exc. & Driveway Permits	4,000	2,000	2,000	2,000
3230	General Fund Traders Licenses	14,000	14,000	19,000	19,000
3240	General fund Takoma Junction Lease	12,000	12,000	30,000	15,000
3250	General Fund Tree Permits	3,000	2,000	3,000	3,000
3260	General Fund Parking Permits	7,000	8,000	7,000	7,000
<b>Total</b>	<b>Licenses &amp; Permits</b>	<b>\$40,000.00</b>	<b>\$38,000.00</b>	<b>\$61,000.00</b>	<b>\$46,000.00</b>
3310	General Fund Police Protection	455,886	455,886	425,526	388,375
3313	General Fund SCCP Grant	3,050	3,015	3,320	3,015
3315	General Fund Bank Share Tax	5,643	5,643	5,643	5,643
<b>Total</b>	<b>State</b>	<b>\$464,579.00</b>	<b>\$464,544.00</b>	<b>\$434,489.00</b>	<b>\$397,033.00</b>
3321	General Fund Library Aid	82,888	86,000	89,674	89,674
3323	General Fund Police Rebate	415,801	442,000	453,807	495,585
3325	General Fund in Lieu of Police	1,748,720	1,754,320	1,754,320	2,061,676
3326	General Fund in Lieu of Roads	270,033	250,923	250,923	339,903
3328	General Fund In Lieu of Parks	88,717	69,786	69,786	71,740
3329	General Fund in Lieu of Crossing Guards	68,217	107,307	107,307	121,738
3330	General Fund Rev.Auth-In Lieu of Taxes	21,000	22,000	22,000	22,000
3333	General Fund Takoma/Langley REC Argreement	100,000	100,000	100,000	100,000
3344	General Fund Hotel Motel Tax	40,000	55,000	53,000	53,000
3350	General Fund Cable Franchise Fee	82,587	90,000	108,200	117,220
3351	General Fund Cable Operating	55,279	56,484	56,484	57,711
<b>Total</b>	<b>Montgomery County</b>	<b>\$2,973,242.00</b>	<b>\$3,033,820.00</b>	<b>\$3,065,501.00</b>	<b>\$3,530,247.00</b>
3420	General Fund Prot. Insp. & Rental Liscenses	227,000	253,000	173,150	218,500
3421	General Fund Commercial Inspections	49,000	40,000	40,000	40,000
3430	General Fund Donation	4,503	13,000	10,135	5,000
3431	General Fund Steve Francis Foundation	0	2,500	2,500	0
3440	General Fund Public Parking Facilities	60,000	60,000	54,000	54,000
3450	General Fund Waste Coll. & Disposal	86,000	86,000	85,000	85,000
3460	General Fund Classes	30,000	27,000	27,000	32,000
3461	General Fund Sports	12,000	13,000	14,000	14,000
3464	General Fund Youth Outreach	4,000	3,000	4,200	3,000
3465	General Fund Special Programs	5,000	10,000	6,600	10,000
3466	General Fund Super Camp	25,000	35,000	35,000	35,000

# Proposed FY05 Budget: General Fund

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3467	General Fund Afterschool Program	28,000	30,000	44,000	50,000
3469	General Fund Facility Rental	6,000	5,000	4,000	5,000
3470	General Fund Fines-Library	25,000	20,000	20,000	20,000
3471	General Fund T.L. Contractual Services	25,000	25,000	18,000	18,000
3472	General T.L. Recreation Membership	8,000	5,000	3,300	5,000
3473	General Fund T.L. Facility Rentals	2,000	8,000	6,000	8,000
3474	General Fund T.L. Programs	2,000	12,000	23,000	19,000
3476	General Fund Rental Income-Montgomery	0	10,000	0	0
<b>Total</b>	<b>Service Charges</b>	<b>\$598,503.00</b>	<b>\$657,500.00</b>	<b>\$569,885.00</b>	<b>\$621,500.00</b>
3510	General Fund Admin. Fees-Parkin	5,000	1,500	3,000	2,000
3520	General Fund Summons & Forfeitures	75,000	125,000	100,000	150,000
3530	General Fund Municipal Infractions	4,000	13,000	5,500	5,500
3540	General Fund Forfeitures	5,000	5,000	0	5,000
<b>Total</b>	<b>Fines &amp; Forfeitures</b>	<b>\$89,000.00</b>	<b>\$144,500.00</b>	<b>\$108,500.00</b>	<b>\$162,500.00</b>
3606	General Fund Loan Proceeds	380,000	20,000	19,475	0
3610	General Fund Interest & Dividends	180,000	160,000	100,000	120,000
3614	General Fund Int. & Div.- Equip.	0	0	6,000	0
3615	General Fund Int. & Div.- Emerg	0	0	9,800	0
3620	General Fund Sales of Impounded Prop.	10,000	5,000	0	2,000
3630	General Fund Copying	5,500	4,000	3,000	3,000
3640	General Fund Advertising-Bus Shelters	2,000	4,000	4,000	4,000
3650	General Fund Farmer's Market	2,800	4,000	3,500	3,500
<b>Total</b>	<b>Miscellaneous</b>	<b>\$580,300.00</b>	<b>\$197,000.00</b>	<b>\$145,775.00</b>	<b>\$132,500.00</b>
3660	General Fund Appropriated Surplus	1,118,852	1,105,375	1,105,375	667,589
3661	General Fund Recreation Ctr.	16,000	16,000	0	0
3662	General Fund Equip. Repl. Reserve	0	0	149,224	0
3663	General Fund Dsign. For Comm. Ctr.	735,860	242,000	242,000	0
<b>Total</b>	<b>Appropriated Surplus</b>	<b>\$1,870,712.00</b>	<b>\$1,363,375.00</b>	<b>\$1,496,599.00</b>	<b>\$667,589.00</b>
3665	General Fund Comm Ctr Bond Revenue	0	0	0	0
3680	General Fund Miscellaneous - Other	20,500	35,000	35,000	35,000
3681	General Fund Telephone Commissions	900	2,000	1,000	1,000
3682	General Fund Recyclable Sales	2,000	2,000	100	1,000
3683	General Fund Insurance Claims	1,000	31,000	25,000	1,000
3684	General Fund Sale of City Property	5,000	5,000	0	0
3685	General Fund Mulch Sales	15,000	15,000	12,000	12,000
3687	General Fund Passport Service	10,000	25,000	30,000	30,000
3688	General Fund Takoma Langley Crossroads	0	0	3,333	3,333
3689	General Fund Special Trash Pick-up	8,000	8,000	8,000	8,000
3690	General Fund Sales Tax	0	0	0	0
3693	General Fund Washington Suburban Commission	0	55,476	74,832	0
3696	General Fund WAH Nursing Home	24,000	24,000	0	0
3697	General Fund WAH Pilot	26,000	26,000	0	0
3698	General Fund Edinburgh House-P	3,500	3,500	3,500	3,500
<b>Total</b>	<b>Miscellaneous</b>	<b>115900</b>	<b>231976</b>	<b>192765</b>	<b>94833</b>

<b>Total</b>	<b>Report</b>	<b>\$14,885,790.00</b>	<b>\$14,439,691.00</b>	<b>\$14,427,778.00</b>	<b>\$14,883,186.00</b>
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# Proposed FY05 Budget: General Fund

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FY05 BUDGET SUMMARY - GENERAL FUND OPERATING EXPENDITURES						
CODE	FY01 ACTUAL	FY02 ACTUAL	FY03 ACTUAL	FY04 ADOPTED	FY05 PROPOSED	
1000 GENERAL GOVERNMENT						
1100 Legislative/Council	56,893	61,681	57,586	91,085	73,350	
1120 General Management	628,783	859,652	924,061	1,012,741	704,508	
1130 Finance / City Clerk	270,873	291,585	343,965	348,802	537,954	
1140 Legal Services	170,910	135,551	253,526	112,000	125,000	
1150 Information Systems	132,074	161,521	248,350	199,137	201,612	
1160 Human Resources	0	0	0	0	124,025	
GENERAL GOVT - TOTAL	1,259,533	1,509,990	1,827,488	1,763,765	1,766,449	
2000 PUBLIC SAFETY						
2100 Police-Office of the Chief	500,639	407,485	322,389	468,166	432,445	
2200 Police-Special Enforcement Unit	190,060	265,051	306,685	329,893	348,645	
2300 Police-Patrol	1,900,995	2,004,311	2,364,870	2,189,515	2,444,477	
2400 Police-Criminal Investigations	494,954	544,593	445,167	759,473	573,667	
2500 Police-Administrative Services	481,740	530,508	499,328	701,280	655,839	
PUBLIC SAFETY - TOTAL	3,568,388	3,751,948	3,938,439	4,448,327	4,455,073	
3000 PUBLIC WORKS						
3100 Public Works-Administration	127,700	170,710	323,877	268,138	274,630	
3200 Public Works-Building Mntnce.	433,760	455,018	482,929	449,070	488,078	
3300 Public Works-Equipment Mntnce.	383,346	369,621	387,803	440,306	411,413	
3400 Street/Park Maintenance	754,369	734,534	757,796	794,553	787,820	
3500 Public Works-Solid Waste	593,759	643,971	694,679	722,340	733,229	
3800 Urban Forest (1)	201,147	213,660	220,712	284,049	295,744	
3900 City Engineer	88,016	129,050	111,803	120,198	198,870	
PUBLIC WORKS - TOTAL	2,582,097	2,716,564	2,979,599	3,078,654	3,189,784	

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# Proposed FY05 Budget: General Fund

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## FY05 Budget Summary: General Fund Operating Expenditures

4000 RECREATION						
4100 Administration	225,795	294,528	299,198	332,388	331,722	
4200 Outreach	101,270	157,623	159,388	184,531	173,573	
4300 Takoma Park Rec Ctr	126,415	139,909	157,498	176,943	173,204	
4400 Community Programs	62,516	53,654	64,488	66,116	73,689	
4500 Facilities/Athletic Fields	147,710	71,652	69,782	76,101	74,048	
4600 Camps	72,183	73,401	80,253	74,735	78,743	
4700 After School Program	50,034	42,795	45,282	68,312	65,351	
4800 New Community Center	0	0	0	0	75,064	
RECREATION - TOTAL	785,923	833,562	875,889	979,126	1,045,394	
5000 HOUSING & COMMUNITY						
5000 ECONOMIC & COMMUNITY DEV						
5100 Code Enforcement	287,752	311,989	252,281	321,142	289,962	
5200 Landlord/Tenant Affairs	123,271	126,998	48,976	102,192	116,192	
5300 COLTA	83,606	47,587	58,239	52,898	82,503	
5400 Community Development	276,373	266,507	199,545	226,357	234,786	
5500 CD Adminisration (2)			112,797	95,285	101,776	
5600 Grants Management (2)			15,312	75,074	96,943	
5700 Outreach (2)			71,281	21,064	0	
5800 Affordable Housing (2)			0	86,314	72,445	
ECD - TOTAL	771,002	753,081	758,431	980,326	994,607	
6000 Media - Cable TV, Newsletter	189,143	203,239	220,524	283,352	326,160	
7000 Library	564,416	629,958	650,934	741,433	761,376	
7200 Computer Learning Center	0	0	0	0	56,390	
LIBRARY - TOTAL	564,416	629,958	650,934	741,433	817,766	
8000 Debt Service	267,858	300,049	1,054,932	307,158	312,735	
9000 Non-Departmental	432,579	375,403	403,593	910,374	1,088,140	
Special Revenue Fund Transfer	0	11,927	5,383	3,825	23,078	
TOTAL - OPERATING BUDGET	10,420,939	11,085,721	12,715,212	13,496,340	14,019,186	
CAPITAL EXPENDITURES-General Fund	388,382	722,833	1,042,789	520,000	564,000	
EQUIPMENT REPLACEMENT RESERVE: Appropriation to fund balance Reserve Fund - Expenditures	0	0	0	0	0	
TRANSFER OUT - Community Center					200,000	
ERR - Contribution	80,000	80,000	100,000	0	100,000	
GRAND TOTAL	10,889,321	11,888,554	13,858,001	14,016,340	14,883,186	

(1) Urban Forest separated out in FY01

(2) Division Titles Revised in FY04; FY03 Actual for 5500 includes funds attributed to former title "Planning Center"

\* FY05 Budget proposes initial funding of street rehab, street lights, and replacement vehicles; remaining items placed on "Hold."

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# Proposed FY05 Budget: General Fund

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COMPARISON OF FULL-TIME EQUIVALENT POSITIONS					
	<u>FY01 AUTHORIZED</u>	<u>FY 02 AUTHORIZED</u>	<u>FY 03 AUTHORIZED</u>	<u>FY 04 AUTHORIZED</u>	<u>FY 05 PROPOSED</u>
<b>General Government</b>					
-Legislative	7.00	7.00	7.00	7.00	7.00
-General Management	8.00	9.00	9.50	11.25	6.00
-Finance / City Clerk	3.75	4.00	4.00	4.00	6.00
-Information Systems	1.00	1.00	2.00	2.00	2.00
-Human Resources	0.00	0.00	0.00	0.00	1.50
<b>SUBTOTAL</b>	<b>12.75</b>	<b>14.00</b>	<b>15.50</b>	<b>17.25</b>	<b>15.50</b>
<b>Police/Public Safety</b>					
-Sworn	41.00	41.00	41.00	41.00	41.00
-Civilian	14.00	13.75	13.75	14.75	14.25
-Crossing Guards	1.44	1.44	2.22	2.22	2.22
<b>SUBTOTAL</b>	<b>56.44</b>	<b>56.19</b>	<b>56.97</b>	<b>57.97</b>	<b>57.47</b>
<b>Housing &amp; Community Development</b>					
-Administration	0.00	0.00	0.90	0.90	0.90
-Code Enforcement	5.30	6.30	6.61	4.31	2.31
-Landlord Tenant	1.80	1.80	1.20	1.50	1.60
-Economic Dev.	6.30	4.50	2.60	2.60	2.60
-COLTA	1.20	0.20	0.30	0.50	0.80
-Grants Management	0.00	0.00	1.00	0.80	1.00
-Community Outreach	0.00	0.00	0.30	0.20	0.00
-Affordable Housing	0.00	0.00	1.20	1.00	0.60
<b>SUBTOTAL</b>	<b>14.60</b>	<b>12.80</b>	<b>14.11</b>	<b>11.81</b>	<b>9.81</b>
<b>Public Works</b>					
-Administration	2.08	1.83	2.83	2.83	2.83
-Building Maintenance	3.50	4.98	4.48	4.48	4.98
-Equipment Maintenance	3.33	3.33	3.33	3.33	2.83
-Solid Waste	9.33	9.33	9.33	9.33	9.33
-Stormwater	0.50	0.75	0.75	0.75	0.75
-Streets (Right of Way)	6.25	10.50	7.60	7.60	7.60
-Parks	5.25	0.00	0.00	0.00	0.00
-Urban Forest & Gardens	2.00	2.00	3.00	3.00	3.00
-City Engineer	0.75	0.75	0.75	0.75	1.75
<b>SUBTOTAL</b>	<b>32.99</b>	<b>33.47</b>	<b>32.07</b>	<b>32.07</b>	<b>33.07</b>
<b>Recreation*</b>	8.49	8.49	8.49	7.63	7.63
<b>Media</b>	2.00	2.54	3.13	3.00	3.00
<b>Library</b>	8.64	8.64	8.64	8.64	8.25
<b>Computer Learning Center</b>	0.00	0.00	0.00	0.00	0.50
<b>TOTAL</b>	<b>135.91</b>	<b>136.13</b>	<b>138.91</b>	<b>138.37</b>	<b>135.23</b>

\* Part-time hours which fluctuated based on program registration are no longer reflected here, since programs are cancelled, and part-time hours therefore are not required, if attendance will not be sufficient to cover costs. FY 03 = 8.58 FTE, FY 04 = 9.44, and FY05 = 9.44.

28-Apr-04  
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